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Attorneys for Plaintiffs Steven Nerayoff  
and SN LaGuardia Investors, Inc.

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

STEVEN NERAYOFF and SN  
LAGUARDIA INVESTORS, INC.,

Plaintiffs,

v.

RAGER, BELL, DOSKOCIL & MEYER  
aka RBDM RAGER MEYER AND RAGER  
MEYER ACCOUNTANCY  
CORPORATION; ROSSI DOSKOCIL &  
FINKELSTEIN, LLP; and BRAD  
DOSKOCIL,

Defendants.

Case No.:

COMPLAINT FOR PROFESSIONAL  
NEGLIGENCE

DEMAND FOR TRIAL BY JURY

COME NOW Plaintiffs Steven Nerayoff and SN LaGuardia Investors, Inc., and demanding  
trial by jury, allege as follows:

GENERAL ALLEGATIONS

1. Plaintiff Steven Nerayoff ("Neryaoff"), is an individual residing in the State of New York.
2. Plaintiff SN LaGuardia Investors, Inc. is a Delaware corporation in good standing, with its principal place of business in the State of New York.
3. Defendant Rager, Bell, Daskocil & Meyer aka RBDM Rager Meyer and Rager Meyer

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E-FILING

FILED

JAN 26 2011  
RICHARD M. WILKINSON  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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CV 11-00386

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1 Accountancy Corporation ("Rager") is an accounting firm of unknown form, whose principal place  
2 of business is in the County of Los Angeles, California.

3 4. Defendant Rossi Daskocil & Finkelstein, LLP ("Rossi") is an accounting firm,  
4 practicing as a limited liability partnership, whose principal place of business is in the County of Los  
5 Angeles, California.

6 5. Defendant Brad Daskocil ("Daskocil"), is, and all times herein mentioned was, a  
7 certified public accountant licensed to practice at least in the State of California. On information and  
8 belief, Daskocil is a citizen of the State of California.

### 9 JURISDICTION

10 6. The Court has jurisdiction of this Complaint, pursuant to 28 USC 1332, as the parties  
11 are citizens of different states and the amount in controversy exceeds \$75,000.

### 12 VENUE

13 7. Venue is proper in the Northern District of California under 28 USC 1391(a), in that a  
14 substantial part of the events or omissions giving rise to the claim occurred in said District.

15 8. Assignment to the San Jose Division is proper in that a substantial part of the events  
16 or omissions giving rise to the claim occurred in said Division.

### 17 FIRST CLAIM FOR RELIEF (PROFESSIONAL NEGLIGENCE)

18 9. Defendants Rager, Rossi, and Daskocil, and each of them, rendered to Plaintiffs  
19 accounting, income tax planning, income tax return preparation, and audit representation services  
20 with respect to Plaintiffs' Federal and State income tax obligations and returns for calendar years  
21 1999, 2000, and 2001.

22 10. Defendants Rager, Rossi, and Daskocil, and each of them, failed to exercise the  
23 proper degree of knowledge and skill common to Certified Public Accountants. The negligence of  
24 Defendants Rager, Rossi, and Daskocil, and each of them, was a substantial contributing factor to the  
25 issuance to Plaintiffs, by the Internal Revenue Service, of notices of deficiencies and assessments of  
26 additional taxes, interest and penalties due in amounts not yet determined exactly, but totaling in the  
27 millions of dollars, and further to Plaintiffs being required to retain the services of other  
28 professionals to assist them in negotiating with, and contesting, the notices of deficiencies and

1 assessments of the Internal Revenue Service, all to Plaintiffs' damage in an amount to be determined  
2 at trial.

3 **WHEREFORE**, Plaintiffs pray judgment as follows:

- 4 1. For damages, according to proof;
- 5 2. For costs;
- 6 3. For interest; and
- 7 4. For such other and further relief as the Court may deem proper.

8  
9 **Demand for Jury Trial**

10  
11 Dated: January 26, 2011

**RICE & BRONITSKY**

12  
13 By: 

14 Paul E. Rice  
15 Attorneys for Plaintiffs Steven Nerayoff  
16 and SN LaGuardia Investors, Inc.  
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